

EXHIBIT B

SIMPSON THACHER & BARTLETT LLP

425 LEXINGTON AVENUE
NEW YORK, N.Y. 10017-3954
(212) 455-2000

FACSIMILE (212) 455-2502

DIRECT DIAL NUMBER

212-455-3735

E-MAIL ADDRESS

bangiolillo@stblaw.com

BY FACSIMILE (310) 712-8800

March 23, 2007

Re: Ned Spieker

Michael H. Steinberg, Esq.
Sullivan & Cromwell LLP
1888 Century Park East
Los Angeles, California 90067-1725

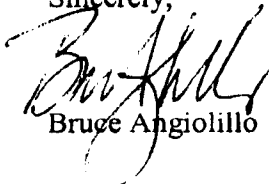
Dear Michael:

Thank you for your March 19 letter.

Although you provide no basis for your assertion that my client has a contractual obligation to provide Mr. Spieker with the information he has requested, we reiterate our willingness to discuss those requests with you. Similarly, while we do not accept the various mischaracterizations set forth in your letter, we would like to get past the letter writing and discuss a possible resolution of this matter.

We would be happy to host a meeting at our New York offices, or a videoconference through our Los Angeles or Palo Alto offices. We are available on April 5 and 6; please let us know if either of these dates work for you.

Sincerely,



Bruce Angiolillo

cc: Paul C. Gluckow